

This listing of claims will replace all prior versions, and listings, of claims in the application.

Listing of Claims:

Claim 27 (cancelled).

Claim 28 (currently amended). ~~The A support structure of claim 27,~~
~~further~~ for a spa speaker, comprising:
a first elongated member;
a second elongated member coupled to one end of said first elongated member,
said coupled second elongated member being substantially perpendicular to said first
elongated member;
a speaker pivotally coupled to another end of said first elongated member;
a base unit; and
a third elongated member coupled to the first said second elongated member and
adapted to rotate relative to said base unit, wherein [[the]] said coupled third elongated
member is substantially parallel to the second said first elongated member.

Claim 29 (currently amended). ~~The A support structure of claim 27,~~
~~further~~ for spa speakers, comprising:
a base unit;
a first elongated member rotatably coupled to said base unit;

a second elongated member coupled at one end to said first elongated member,
said coupled second elongated member being substantially perpendicular to said first
elongated member;

a first speaker pivotally coupled to another end of said second elongated
member;

a third elongated member coupled at one end to said first elongated member
substantially opposite said second elongated member, said coupled third elongated
member being substantially perpendicular to said first elongated member;

a second speaker pivotally coupled to another end of said third elongated
member; and

a housing unit surrounding ~~adapted to couple to the~~ said base unit structure,
wherein ~~the~~ said housing unit comprises a plurality of apertures corresponding to ~~the~~
said first elongated member, said second elongated member, said third elongated
member, and the said first and second speakers.

Claims 30 – 33 (cancelled).

Claim 34 (currently amended). ~~The~~ A support structure of ~~claim 33,~~
~~further for spa speakers,~~ comprising:

a base unit;

a substantially U-shaped member comprising a first portion, a second portion,
and a third portion, wherein said first portion is coupled to a first end of said second
portion and said third portion is coupled to a second end of said second portion, said
second portion being pivotally coupled to said base unit;

a first speaker rotatably coupled to a first end of said first portion;

a second speaker rotatably coupled to a first end of said third portion, said first and second speakers being rotatable about a longitudinal axis of said pivotally coupled second portion; and

a fourth support member spanning between the said first and third member and the second member portions of said substantially U-shaped member.

Claim 35 (currently amended). The support structure of claim 34, further comprising a table element coupled to the said support fourth member.

Claims 36 - 42 (cancelled).

Claim 43 (currently amended). A support structure for ~~one or more~~ spa speakers, comprising:

a base unit;

a generally substantially L[[U]]-shaped member having a first portion, a second portion, and a third portion spanning between the first portion and the second portion, wherein the second portion is adapted to pivotally coupled at one end to said base unit structure;

at least one speaker coupled to at least one another end of the generally U-shaped said substantially L-shaped member, said at least one speaker being rotatable about a longitudinal axis of said pivotally coupled end of said substantially L-shaped member between a first position in which said at least one speaker faces toward the spa interior and a second position in which said at least one speaker faces away from the spa interior; and

an elongate member spanning between the first portion and second portion of the generally U-shaped member.

Claim 44 (currently amended). The support structure of claim 43, further comprising a ~~table coupled to the elongate member~~ a support member coupled to said

substantially L-shaped member between said at least one speaker and said pivotally coupled end thereof.

Claim 45 (currently amended). The support structure of claim 44, wherein ~~the first portion and the second portion of the generally U shaped member are telescoping~~ said support member is substantially parallel to said pivotally coupled end of said substantially L-shaped member, said substantially parallel support member being adapted for use as a towel rack.

Claim 46 (currently amended). The support structure of claim 45, wherein ~~the said substantially parallel support member is adapted for use as a handle to rotate said at least one speaker between said first and second positions is rotatably and pivotally coupled to at least one end of the generally U shaped member.~~

Claim 47 (new). A support structure for spa speakers, comprising:
a support member of semi-polygonal cross-section, said support member being mounted on a spa surface and adapted to rotate relative to the spa surface, said surface mounting defining a first axis of rotation; and
a speaker pivotally coupled to said support member away from said surface mounting, said pivotal coupling defining a second axis of rotation, said second axis of rotation being substantially normal to said first axis of rotation.

Claim 48 (new). The support structure of claim 47, wherein the range of rotation about said first axis is defined between a first position in which said support member has fully rotated toward the spa surface and a second position in which said support member has fully rotated away from the spa surface.

Claim 49 (new). The support structure of claim 48, wherein said speaker is adapted to rotate about said second axis within a range of about 360 degrees when said support member is in said second position.

Claim 50 (new). The support structure of claim 48, wherein the range of rotation of said support member is about 180 degrees.

Claim 51 (new). The support structure of claim 49, wherein said speaker is rotated away from the spa surface when said support member is in said first position.

Claim 52 (new). The support structure of claim 49, wherein said speaker is rotated toward the spa surface when said support member is in said second position.

Claim 53 (new). The support structure of claim 47, wherein said speaker is adapted to rotate about said first axis of rotation.